



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Leonard by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Taxable Fuel; registration.

OMB Control Number: 1545-0725.

Type of Review: Extension without change of a currently approved collection.

Abstract: Certain sellers of gasoline and diesel fuel may be required under section 4101 to post bond before they incur liability for gasoline and diesel fuel excise taxes imposed by sections 4081 and 4091. This form is used by taxpayers to give bond and provide other information required by regulations sections 48.4101-2.

Form: 928.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,280.

Title: Orphan Drug Credit.

OMB Control Number: 1545-1505.

Type of Review: Extension without change of a currently approved collection.

Abstract: Filers use this form to elect to claim the orphan drug credit, which is 25% of the qualified clinical testing expenses paid or incurred with respect to low or unprofitable drugs for rare diseases and conditions, as designated under section 526 of the Federal Food, Drug, and Cosmetic Act.

Form: 8820.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 316.

Title: Qualified lessee construction allowances for short-term leases.

OMB Control Number: 1545-1661.

Type of Review: Extension without change of a currently approved collection.

Abstract: The previously approved regulations provide guidance with respect to Sec. 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 10,000.

Title: Membership Applications for IRPAC, IRSAC, and ETACC (IRS Committee's), IRS Advisory Council, and Tax Check Waiver.

OMB Control Number: 1545-1791.

Type of Review: Extension without change of a currently approved collection.

Abstract: The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies. In order to apply to be a member of the Internal Revenue Service Advisory Council (IRSAC), the Information Reporting Program Advisory Committee (IRPAC), Advisory Committee on Tax Exempt and Government Entities, or the Electronic Tax Administration Advisory Committee (ETAAC), applicants must

submit a Membership Application. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership. The information will also be used to perform Federal Income Tax, FBI, and practitioner checks as required of all members and applicants to the Committees or Council. The tax check waiver permits the Internal Revenue Service (IRS) to release information about the applicant, which would otherwise be confidential. This information will be used in connection with my application for appointment to membership in one of the IRS Advisory Committee/Council. It is necessary for the purpose of ensuring that all panel members are tax compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel. Form 8453-FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed. Form 8879-EMP is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return. Form 8879-F is used by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.

Forms: 12339-B, 12339, 12339-C, 13775.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Total Annual Burden Hours: 492.

Title: Form 3491 - Consumer Cooperative Exemption Application.

OMB Control Number: 1545-1941.

Type of Review: Extension without change of a currently approved collection.

Abstract: A cooperative uses Form 3491 to apply for exemption from filing information returns (Forms 1099-PATR) on patronage distributions of \$10 or more to any person during the calendar year.

Form: 3491.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 148.

Title: TD 9467 (REG-139236-07) and Notice 2014-53.

OMB Control Number: 1545-2095.

Type of Review: Extension without change of a currently approved collection.

Abstract: TD 9467 (AFTAP) - the previously approved Regulations under sections 430(d), 430(g), 430(h)(2), and 430(i) provide guidance on the determination of benefit liabilities and the valuation of plan assets for purposes of the funding requirements that apply to single employer defined benefit plans pursuant to changes made by the Pension Protection Act of 2006. In order to implement the statutory provisions under section 430(h)(2), the regulations provide for the sponsor of a defined benefit plan to make any of several elections related to the interest rate used for minimum funding purposes and require written notification of any such election to be provided to the plan's enrolled actuary. These final regulations provide for the sponsor of a defined benefit pension plan to make any of several elections. Notice 2014-53 (HATFA) - The Highway and Transportation Funding Act of 2014 (HATFA), Pub. L. No.113-159 was enacted on August 8, 2014, and was effective retroactively for single employer defined benefit pension

plans, optional for plan years beginning in 2013 and mandatory for plan years beginning in 2014. Notice 2014-53 provides guidance on these changes to the funding stabilization rules for single-employer pension plans.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 158,000.

Title: TD 9447 (Final) Automatic Contribution Arrangements.

OMB Control Number: 1545-2135.

Type of Review: Extension without change of a currently approved collection.

Abstract: These previously approved regulations provide a method by which an automatic contribution arrangement can become a qualified automatic contribution arrangement and automatically satisfy the ADP test of section 401(k)(3)A(ii). These regulations also describe how an automatic contribution arrangement can become an eligible automatic contribution arrangement and employees can get back mistaken contributions.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 30,000.

Authority: 44 U.S.C. 3501 et seq.

Dated: July 19, 2018.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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